

DEPARTMENT OF STATE REVENUE
LETTER OF FINDINGS NUMBER: 02-0208P
Sales Tax
For July, August, and September 2001

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ISSUE(S)

I. **Tax Administration** – Penalty

Authority: IC 6-8.1-10-2.1(d); 45 IAC 15-11-2

Taxpayer protests the penalty assessed.

STATEMENT OF FACTS

Taxpayer paid its July, August, and September 2001 sales tax late and was assessed a late payment penalty.

Taxpayer's representative, in a letter dated December 20, 2001 requests that the department waive the late payment penalty due to an oversight which was not intentional. Taxpayer's representative states that she started with the Tax Service in June 2001 and was not aware that the taxpayer was an early filer.

I. **Tax Administration** – Penalty

DISCUSSION

Taxpayer was assessed a ten percent (10%) penalty because it paid its tax after the due date of the return for July, August, and September 2001.

Taxpayer's representative, in a letter dated December 20, 2001, protests the penalties assessed and states it did not make the late payments intentionally and should have been notified by the taxpayer of the due date.

Taxpayer's representative has not provided reasonable cause to allow a waiver of the penalty assessed. The representative should have made itself aware of tax deadlines that are clearly shown on the ST-103.

FINDING

Taxpayer's protest is denied.